

The Boys and Girls Clubs of the Timber Ridge, Inc.

Financial Statements

For the Year Ended December 31, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 24 2014



Douglas A. Brewer, LLC
Certified Public Accountant

The Boys and Girls Clubs of the Timber Ridge, Inc.
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For the Year Ended December 31, 2013

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
The Boys and Girls Clubs of the Timber Ridge, Inc.
Homer, Louisiana 71040

I have reviewed the accompanying statement of financial position of The Boys and Girls Club of the Timber Ridge, Inc., (a nonprofit organization) as of December 31, 2013, and the related statements of activities, and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am unaware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

My review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The schedule of functional expenses and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and I did not become aware of any material modifications that should be made to such information.

Douglas A. Brewer, LLC

Ruston, Louisiana
July 14, 2014

The Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Financial Position
For the Year Ended December 31, 2013

ASSETS

Cash and Cash Equivalents	\$ 1,006
Receivables	5,000
Furniture & Equipment, net	48,505
TOTAL ASSETS	<u>\$ 54,511</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts Payable	\$ 6,293
Accrued Liabilities	51,761
Notes Payable	18,267
Total Liabilities	<u>76,321</u>

Net Assets

Unrestricted Net Assets	(21,810)
Temporarily Restricted Net Assets	-
Permanently Restricted Net Assets	-
Total Net Assets	<u>(21,810)</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$ 54,511</u>
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The accompanying notes are an integral part of these financial statements.

The Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Activities
For the Year Ended December 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, Gains, And Support			
Grants	\$ 57,776	\$ -	\$ 57,776
Contributions	23,701	-	23,701
Membership Dues	3,174	-	3,174
Fund Raising and Special Events	15,669	-	15,669
Miscellaneous	3,307	-	3,307
Total Revenues, Gains And Support	103,627	-	103,627
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	-	-	-
Total Revenues, Gains, and Other Support	103,627	-	103,627
Expenses:			
Program Services	103,806	-	103,806
Support Services	19,463	-	19,463
Fundraising	6,489	-	6,489
Total Expenses	129,758	-	129,758
Increase (Decrease) in Net Assets	(26,131)	-	(26,131)
Net Assets at Beginning of Year	4,321	-	4,321
NET ASSETS AT END OF YEAR	<u>\$ (21,810)</u>	<u>\$ -</u>	<u>\$ (21,810)</u>

The accompanying notes are an integral part of this financial statement.

The Boys and Girls Clubs of the Timber Ridge, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Granting Agencies and Contributors	\$ 106,041
Payments to Suppliers for Goods and Services	(46,954)
Payments to Employees	(57,301)
Payment of Payroll Taxes & Fringe Benefits	-
Net Cash Provided (Used) by Operating Activities	<u>1,786</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment	(8,112)
Net Cash Provided (Used) by Investing Activities	<u>(8,112)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds From Borrowings	27,871
Payments On Prior Year Payroll Liabilities	-
Payments On Borrowings	(24,554)
Net Cash Provided (Used) by Financing Activities	<u>3,317</u>

Net Increase (Decrease) in Cash and Cash Equivalents	(3,009)
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Cash and Cash Equivalents at Beginning of Year	4,015
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Cash and Cash Equivalents at End of Year	<u>\$ 1,006</u>
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Reconciliation of Operating Income to Net Cash Provided

by Operating Activities:

Decrease in Net Assets	\$ (26,131)
Adjustments to Reconcile Increase in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	13,405
Decrease in Accounts Receivable	2,914
Increase in Accounts Payable and Accrued Expenses	11,598
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,786</u>

The accompanying notes are an integral part of these financial statements.

The Boys and Girls Clubs of the Timber Ridge, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The accompanying financial statements include only the operations of The Boys and Girls Clubs of the Timber Ridge, Inc., in Homer, LA. The Organization was formed to provide assistance to boys and girls of Claiborne Parish. The main sources of revenues are gifts from the public, allocations from grants, local dues and fund-raisers.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

C. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety days of purchase.

D. Support and Revenue

The Boys and Girls Clubs of the Timber Ridge, Inc. receives its support primarily from the Boys and Girls Club of America, and from the State of Louisiana, Department of Education. In the event revenues are restricted at the time of receipt by time or use, they are initially reported as restricted revenues and are then shown as reclassifications in the unrestricted category when the restrictions are satisfied either by passage of time or by expenditure for the specified purpose.

E. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

F. Property and Equipment

Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair market value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method. The Organization has no capitalization policy.

The Boys and Girls Clubs of the Timber Ridge, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2013

Fixed assets are included on the balance sheet net of accumulated depreciation. Depreciation of all exhaustible fixed assets are charged as an expense against operations. Depreciation is computed using the straight-line method over the estimated useful lives with respect to major classes of depreciable assets as follows:

Equipment	5-10 Years
Improvements	27 ½ Years

G. Functional Allocations of Expenses

The costs of program services, administrative services and fund-raising expenses are allocated. At the current time, most costs are allocated based on an estimated time spent by employees as 80% programs services, 15% administrative services and 5% fund-raising.

H. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Income Taxes

As an affiliate of the National Organization, the Organization is a not-for-profit organization that is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code.

2. CASH AND CASH EQUIVALENTS

At December 31, 2013, the board has cash and cash equivalents (book balances) totaling \$1,006 as follows:

Demand deposits	\$	1,006
Totals	\$	<u>1,006</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2013, the Organization has \$2,563 in deposits (collected bank balances). These deposits are secured from risk by \$2,563 of federal deposit insurance and \$0 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

The Boys and Girls Clubs of the Timber Ridge, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2013

3. GRANTS AND ACCOUNTS RECEIVABLE

The receivables at December 31, 2013 are as follows:

Cooperative Endeavor Agreement - Haynesville	\$	2,500
Cooperative Endeavor Agreement - Homer		2,500
Totals	\$	<u>5,000</u>

4. DONATED SERVICES AND USE OF FACILITY

The Organization receives the use of its building from the Claiborne Parish Police Jury at no cost. The Organization pays all other occupancy costs. The Organization also has volunteers who work at no cost. These donations are not recorded on the books of the organization.

5. FIXED ASSETS

As of December 31, 2013, fixed assets and organization costs consist of:

Equipment	\$	101,355
Building improvements		<u>43,281</u>
Subtotal		144,636
Less accumulated depreciation		<u>(96,131)</u>
Total	\$	<u>48,505</u>
Organization costs	\$	621
Less accumulated amortization		<u>(621)</u>
Total	\$	<u>0</u>

6. DONATED MATERIALS

Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of materials and equipment are recorded as unrestricted support.

7. COMMITMENT AND CONTINGENCIES

The Organization receives revenues from various Federal and State grant programs, which are subject to final review and approval as to allowable expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the organization and the Federal or State Agency. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the organizations financial position.

The Boys and Girls Clubs of the Timber Ridge, Inc.
Notes to the Financial Statements
For the Year Ended December 31, 2013

8. ECONOMIC DEPENDENCY

The Organization receives the majority of its revenue from funds provided through grants administered thru various Federal and State programs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operations. In addition, the Organization relies on local contributions from individuals, businesses, and other organizations. These contributions vary from year-to-year, and can be effected by the local economy and other circumstances.

9. COMPENSATED ABSENCES

The Organization does not have compensated absences.

10. COMPENSATION PAID TO BOARD MEMBERS

No compensation was paid to any board member during the year under audit.

11. SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events through July 14, 2014, the date on which the financial statements were available to be issued.

Supplemental Information

The Boys and Girls Clubs of the Timber Ridge, Inc.
Schedule of Functional Expenses
For the Year Ended December 31, 2013
(With Comparative Totals for 2012)

Schedule 1

	Program Services	Support Services	Fund Raising	Totals	
				2013	2012
Salaries & Wages	\$ 45,841	\$ 8,595	\$ 2,865	\$ 57,301	\$ 100,109
Payroll Taxes and Fringe Benefits	5,194	974	324	6,492	11,439
Professional Fees	9,131	1,712	571	11,414	8,206
Dues & Subscriptions	2,983	559	187	3,729	3,123
Maintenance & Repairs	2,087	391	131	2,609	784
Insurance	6,427	1,205	402	8,034	8,802
Office Expenses	12,642	2,370	791	15,803	42,687
Contract Labor	1,586	297	99	1,982	7,103
Travel & Seminars	472	89	29	590	1,324
Utilities & Telephone	6,719	1,260	420	8,399	12,595
Depreciation	10,724	2,011	670	13,405	12,431
Totals	\$ 103,806	\$ 19,463	\$ 6,489	\$ 129,758	\$ 208,603

See independent accountant's review report.

**The Boys and Girls Clubs of the Timber Ridge, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2013**

<u>Grant Title</u>	<u>Fund Number</u>	<u>Sub-Grant Award Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Justice:				
Office of Juvenile Justice and Delinquency Prevention, subgranted to:				
Boys & Girls Club of America				
Juvenile Mentoring Program				
Homer Unit	OJP 2012 29182		16.726	\$ 5,000
Haynesville Unit	OJP 2012 29183		16.726	5,000
Total Department of Justice				<u>10,000</u>
Total Federal Awards				<u>\$ 10,000</u>

See independent accountant's review report.

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Certified Public Accountant

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of The Boys and Girls Club of the Timber Ridge, Inc.:

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of The Boys and Girls Club of the Timber Ridge, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about The Boys and Girls Club of the Timber Ridge, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2013 included in the accompanying Louisiana Attestation Questionnaire. Management of The Boys and Girls Club of the Timber Ridge, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

The Boys and Girls Club of the Timber Ridge, Inc.'s federal award expenditures for all federal programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
<u>Boys & Girls Clubs National Youth Mentoring Programs (OJP 2012) (Homer 29182)</u>	10/01/2012 thru 9/30/2013	16.726	\$5,000.00
<u>LA Department of Children and Family Services – Afterschool Intervention Technology Program</u>	02/01/2013 thru 06/30/2013	State General Funds Only	\$42,620.50
<u>Boys & Girls Clubs National Youth Mentoring Programs (OJP 2012) (Haynesville 29183)</u>	10/01/2012 thru 9/30/2013	16.726	\$5,000.00
Total Expenditures			\$52,620.50

2. For each federal, state, and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

I randomly selected six disbursements from each award. A total of eighteen disbursements were selected.

3. For the items selected in Procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the eighteen selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in Procedure 2, determine if the six disbursements are properly coded to the correct fund and general ledger account.

Seventeen of the payments were properly coded to the correct fund and original general ledger account. However, after conversations with the consultant working with the Club on its back payroll tax issues, it was agreed that individuals that were initially paid as contract labor should be reclassified as payroll. The Club is in the process of completing at the present time. Of the eighteen items selected in Procedure 2, ten of the disbursements have been reclassified from contract labor to wages.

5. For the items selected in Procedure 2, determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the eighteen selected disbursements indicated approvals from the purchasing agent, and/or the bookkeeper, and the board president (chief volunteer officer).

6. For the items selected in Procedure 2: For federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

Activities allowed or unallowed

I reviewed the previously listed disbursements for types of services allowed or not allowed. All eighteen disbursements comply with the allowability requirements of the programs.

Eligibility

I reviewed the previously listed disbursements for eligibility requirements. All eighteen disbursements comply with the eligibility requirements of the programs.

Reporting

I reviewed the previously listed disbursements for reporting requirements. All eighteen disbursements complied with the reporting requirements of the programs.

7. For the programs selected for testing in Procedure 2 that had been closed out during the period under review, compare the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

There were no close-out reports for the three programs listed in Procedure 1. The amounts reported as expenditures on the periodic requests for payment agreed to the agency's financial records and amounts received from the grantors. (All three programs were expenditure driven grants.)

Open Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.la.state.la.us/lala.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

The Boys and Girls Club of the Timber Ridge, Inc. is not subject to the open meetings law.

Budget

9. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Boys and Girls Club of the Timber Ridge, Inc provided budgets to the applicable state grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

Prior Comments and Recommendations

10. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

In the audit engagement for the year ended December 31, 2012, I reported that there were too few personnel involved in the accounting system to have adequate separation of duties for internal control. The Club has taken measures to improve its internal control system, but due to its small size, it is difficult to separate all incompatible duties.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of The Boys and Girls Club of the Timber Ridge, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Douglas A. Brewer, LLC

Ruston, Louisiana

July 14, 2014

**The Boys and Girls Clubs of the Timber Ridge, Inc.
Schedule of Findings and Responses
For The Year Ended December 31, 2013**

Current Year Finding and Responses

13-01 Lack of Separation of Incompatible Duties

Condition:

The Boys and Girls Clubs of the Timber Ridge, Inc. has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Recommendation:

To the extent possible other Club personnel could assist with incompatible duties.

Response:

Due to our small size, it is very difficult to completely separate incompatible duties. The Board has taken steps to improve its internal control system. An outside consultant with not-for-profit experience was hired to perform monthly reconciliations and assist with our accounting system.

Status:

Not Cleared.

Prior Year Findings

12-01 Lack of Separation of Incompatible Duties

Condition:

The Boys and Girls Clubs of the Timber Ridge, Inc. has too few personnel involved in the accounting system to have adequate separation of duties for internal control.

Recommendation:

To the extent possible other Club personnel could assist with incompatible duties.

Status:

Not Cleared.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

June 26, 2014

Douglas A. Brewer, LLC, CPA
P.O. Box 1250
Ruston, LA 71273-1250

In connection with your review of our financial statements as of December 31, 2013 and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 26, 2014.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0843 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.lj.state.la.us/lah.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

N/A Yes ☐ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Yes ☒ No ☐

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

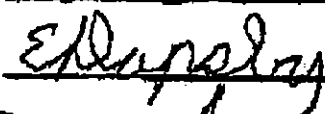
We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.



Interim Chief Professional Officer

Date 6-26-14



Chief Volunteer Officer

Date 6-26-14



Bookkeeper

Date 6-26-14